

# COMMITTEE REPORT

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## MADAM PRESIDENT:

The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 17, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Delete the title and insert the following:
- 2 A BILL FOR AN ACT to amend the Indiana Code concerning
- 3 taxation.
- 4 Delete everything after the enacting clause and insert the
- 5 following:
- 6 SECTION 1. IC 6-3-3-11 IS ADDED TO THE INDIANA CODE
- 7 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
- 8 JANUARY 1, 2007]: **Sec. 11. (a) An individual is entitled to a credit**
- 9 **each taxable year against the adjusted gross income tax imposed by**
- 10 **IC 6-3-1 through IC 6-3-7 for the taxable year in an amount equal**
- 11 **to the lesser of:**
- 12 **(1) the amount of the tolls paid by the individual during the**
- 13 **taxable year to drive on the Indiana toll road; or**
- 14 **(2) three hundred dollars (\$300).**
- 15 **(b) Notwithstanding subsection (a), a husband and wife filing**
- 16 **a joint adjusted gross income tax return for a particular taxable**
- 17 **year may not claim a credit under this section of more than three**
- 18 **hundred dollars (\$300).**
- 19 **(c) Notwithstanding subsection (a), the credit permitted under**
- 20 **this section may not exceed the amount of the adjusted gross**
- 21 **income tax imposed by IC 6-3-1 through IC 6-3-7 for the taxable**
- 22 **year, reduced by the sum of all credits (as determined without**
- 23 **regard to this section) allowed by IC 6-3-1 through IC 6-3-7.**
- 24 **(d) To receive the credit provided by this section, an individual**
- 25 **must claim the credit on the individual's annual state tax return in**
- 26 **the manner prescribed by the department. The individual shall**

1       submit to the department all information that the department  
2       determines is necessary for the calculation of the credit provided by  
3       this section.

4       SECTION 2. [EFFECTIVE JANUARY 1, 2007] IC 6-3-3-11, as  
5       added by this act, applies to taxable years beginning after  
6       December 31, 2006.

(Reference is to SB 17 as introduced.)

**and when so amended that said bill be reassigned to the Senate Committee on Tax and Fiscal Policy.**

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GARTON, Chairperson